

## HOUSE BILL NO. 192

INTRODUCED BY D. MOOD

A BILL FOR AN ACT ENTITLED: "AN ACT ALLOWING THE PAYMENT OF INDIVIDUAL INCOME TAXES, INCLUDING PENALTIES, INTEREST, AND FEES, BY CREDIT CARD OR OTHER COMMERCIAL MEANS; IMPOSING A FEE ON THE TAXPAYER FOR NONPAYMENT OF THE TAX; AND REQUIRING THE ~~DEPARTMENT OF REVENUE~~ TAXPAYER TO PAY FEES CHARGED BY FINANCIAL INSTITUTIONS OR CREDIT CARD COMPANIES."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

**NEW SECTION. Section 1. Payment of individual income taxes by credit card and other commercially acceptable means.** (1) The department may accept payment by credit card, debit card, or other commercially acceptable means from a person making a payment to the department of individual income taxes, INCLUDING PENALTIES, INTEREST, AND FEES.

(2) (a) If the payment is made by credit card, debit card, charge card, or similar method, the tax liability is not discharged and the person has not paid the tax until the department receives payment or credit from the FINANCIAL institution OR CREDIT CARD COMPANY responsible for making the payment or credit AND THE PAYMENT OR CREDIT IS NOT SUBSEQUENTLY CHARGED BACK TO THE STATE BY THE FINANCIAL INSTITUTION OR CREDIT CARD COMPANY. Upon receipt of the payment or credit, the amount is considered paid on the date on which the charge was made by the taxpayer, UNLESS THE PAYMENT OR CREDIT IS SUBSEQUENTLY CHARGED BACK TO THE STATE BY THE FINANCIAL INSTITUTION OR CREDIT CARD COMPANY.

(b) Upon notice of nonpayment, the department may charge the person who attempted the payment of the tax a fee not to exceed the costs of processing the claim for payment of the tax. The amount of the fee must be added to the tax due and is collected in the same manner as the tax due.

(3) The ~~department shall pay, through discount or otherwise,~~ TAXPAYER SHALL PAY ALL fees ~~to~~ REQUIRED BY a financial institution or credit card company for a payment made pursuant to this section.

**NEW SECTION. Section 2. Codification instruction.** [Section 1] is intended to be codified as an integral part of Title 15, chapter 1, part 2, and the provisions of Title 15, chapter 1, part 2, apply to

1 [section 1].

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